

1 A bill to be entitled
2 An act relating to financial reporting; amending s.
3 11.40, F.S.; requiring, rather than authorizing, the
4 Legislative Auditing Committee to schedule hearings
5 concerning certain governmental entities for failure
6 to comply with certain financial audit requirements;
7 amending ss. 129.03, 166.241, and 189.016, F.S.;
8 requiring county, municipality, and special district
9 budget officers to submit certain budget information
10 to specified entities within a specified timeframe;
11 providing an exception; requiring adopted budget
12 amendments and final budgets to remain posted on each
13 entity's official website for a specified period of
14 time; conforming cross-references; amending ss.
15 165.0615, 189.066, and 189.074, F.S.; conforming
16 cross-references; amending s. 218.32, F.S.; revising
17 certain reporting deadlines; providing an exception;
18 providing a notification deadline; providing penalties
19 for failure to submit certain financial information;
20 requiring the department to post annual financial
21 reports for certain governmental entities on its
22 website within a specified timeframe; amending s.
23 218.39, F.S.; requiring municipalities and special
24 districts to have a certain audit performed beginning
25 in a specified fiscal year; providing an exception;

26 | amending ss. 373.536 and 1011.03, F.S.; requiring
 27 | adopted final budgets to remain posted on a water
 28 | management district's or district school board's
 29 | official website for a specified period of time;
 30 | requiring water management district and district
 31 | school board budget officers to submit certain budget
 32 | information to the Office of Economic and Demographic
 33 | Research and specified entities within a specified
 34 | timeframe; requiring use of a specified form;
 35 | providing an exception; providing penalties for
 36 | failure to submit certain budget information; amending
 37 | s. 1011.60, F.S.; requiring district school boards to
 38 | submit certain financial information to specified
 39 | entities within a specified timeframe; requiring the
 40 | office to develop specified forms for use by local
 41 | governmental entities in reporting certain budget
 42 | information; requiring a report to the Legislature by
 43 | a specified date; providing an effective date.

44 |
 45 | Be It Enacted by the Legislature of the State of Florida:
 46 |

47 | Section 1. Subsection (2) of section 11.40, Florida
 48 | Statutes, is amended to read:

49 | 11.40 Legislative Auditing Committee.—
 50 | (2) Following notification by the Auditor General, the

51 Department of Financial Services, ~~or~~ the Division of Bond
52 Finance of the State Board of Administration, the Governor or
53 his or her designee, or the Commissioner of Education or his or
54 her designee of the failure of a local governmental entity,
55 district school board, charter school, or charter technical
56 career center to comply with the applicable provisions within s.
57 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the
58 Legislative Auditing Committee shall ~~may~~ schedule a hearing to
59 determine if the entity should be subject to further state
60 action. If the committee determines that the entity should be
61 subject to further state action, the committee shall:

62 (a) In the case of a local governmental entity or district
63 school board, direct the Department of Revenue and the
64 Department of Financial Services to withhold any funds not
65 pledged for bond debt service satisfaction which are payable to
66 such entity until the entity complies with the law. The
67 committee shall specify the date that such action must ~~shall~~
68 begin, and the directive must be received by the Department of
69 Revenue and the Department of Financial Services 30 days before
70 the date of the distribution mandated by law. The Department of
71 Revenue and the Department of Financial Services may implement
72 ~~the provisions of~~ this paragraph.

73 (b) In the case of a special district created by:

74 1. A special act, notify the President of the Senate, the
75 Speaker of the House of Representatives, the standing committees

76 of the Senate and the House of Representatives charged with
77 special district oversight as determined by the presiding
78 officers of each respective chamber, the legislators who
79 represent a portion of the geographical jurisdiction of the
80 special district, and the Department of Economic Opportunity
81 that the special district has failed to comply with the law.
82 Upon receipt of notification, the Department of Economic
83 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.
84 If the special district remains in noncompliance after the
85 process set forth in s. 189.0651, or if a public hearing is not
86 held, the Legislative Auditing Committee may request the
87 department to proceed pursuant to s. 189.067(3).

88 2. A local ordinance, notify the chair or equivalent of
89 the local general-purpose government pursuant to s. 189.0652 and
90 the Department of Economic Opportunity that the special district
91 has failed to comply with the law. Upon receipt of notification,
92 the department shall proceed pursuant to s. 189.062 or s.
93 189.067. If the special district remains in noncompliance after
94 the process set forth in s. 189.0652, or if a public hearing is
95 not held, the Legislative Auditing Committee may request the
96 department to proceed pursuant to s. 189.067(3).

97 3. Any manner other than a special act or local ordinance,
98 notify the Department of Economic Opportunity that the special
99 district has failed to comply with the law. Upon receipt of
100 notification, the department shall proceed pursuant to s.

101 189.062 or s. 189.067(3).

102 (c) In the case of a charter school or charter technical
 103 career center, notify the appropriate sponsoring entity, which
 104 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

105 Section 2. Paragraph (c) of subsection (3) of section
 106 129.03, Florida Statutes, is amended, and paragraph (d) is added
 107 to that subsection, to read:

108 129.03 Preparation and adoption of budget.—

109 (3) The county budget officer, after tentatively
 110 ascertaining the proposed fiscal policies of the board for the
 111 next fiscal year, shall prepare and present to the board a
 112 tentative budget for the next fiscal year for each of the funds
 113 provided in this chapter, including all estimated receipts,
 114 taxes to be levied, and balances expected to be brought forward
 115 and all estimated expenditures, reserves, and balances to be
 116 carried over at the end of the year.

117 (c) The board shall hold public hearings to adopt
 118 tentative and final budgets pursuant to s. 200.065. The hearings
 119 shall be primarily for the purpose of hearing requests and
 120 complaints from the public regarding the budgets and the
 121 proposed tax levies and for explaining the budget and any
 122 proposed or adopted amendments. The tentative budget must be
 123 posted on the county's official website at least 2 days before
 124 the public hearing to consider such budget. The final budget
 125 must be posted on the website within 30 days after adoption and

126 must remain on the website for 5 years. The tentative budgets,
127 adopted tentative budgets, and final budgets shall be filed in
128 the office of the county auditor as a public record. Sufficient
129 reference in words and figures to identify the particular
130 transactions must ~~shall~~ be made in the minutes of the board to
131 record its actions with reference to the budgets.

132 (d) Beginning in the 2018-2019 fiscal year, the county
133 budget officer shall electronically submit information regarding
134 the final budget to the Office of Economic and Demographic
135 Research within 30 days after adoption of the final budget in
136 the format specified by the office. If the Governor declares a
137 state of emergency pursuant to s. 252.36(2) within 30 days after
138 the submission deadline, the department may extend the deadline
139 up to an additional 90 days. The county budget officer shall
140 also electronically submit to the clerk of the court:

141 1. A copy of the information that was submitted to the
142 office.

143 2. A copy of the final budget that was posted on the
144 county's website.

145 3. A statement certifying that the items in subparagraphs
146 1. and 2. were timely submitted and posted.

147 Section 3. Subsection (16) of section 165.0615, Florida
148 Statutes, is amended to read:

149 165.0615 Municipal conversion of independent special
150 districts upon elector-initiated and approved referendum.—

151 (16) If the incorporation plan is approved by a majority
152 of the votes cast in the independent special district, the
153 district shall notify the Special District Accountability
154 Program pursuant to s. 189.016(2) and the local general-purpose
155 governments in which any part of the independent special
156 district is situated pursuant to s. 189.016(8) ~~s. 189.016(7)~~.

157 Section 4. Subsections (4) and (5) of section 166.241,
158 Florida Statutes, are renumbered as subsections (5) and (6),
159 respectively, subsection (3) and present subsection (5) are
160 amended, and a new subsection (4) is added to that section, to
161 read:

162 166.241 Fiscal years, budgets, and budget amendments.—

163 (3) The tentative budget must be posted on the
164 municipality's official website at least 2 days before the
165 budget hearing, held pursuant to s. 200.065 or other law, to
166 consider such budget. The final adopted budget must be posted on
167 the municipality's official website within 30 days after
168 adoption and must remain on the website for 5 years. If the
169 municipality does not operate an official website, the
170 municipality must, within a reasonable period of time as
171 established by the county or counties in which the municipality
172 is located, transmit the tentative budget and final budget to
173 the manager or administrator of such county or counties who
174 shall post the budgets on the county's website.

175 (4) Beginning in the 2018-2019 fiscal year, the

176 municipality budget officer shall electronically submit
 177 information regarding the final budget to the Office of Economic
 178 and Demographic Research within 30 days after adoption of the
 179 final budget in the format specified by the office. If the
 180 Governor declares a state of emergency pursuant to s. 252.36(2)
 181 within 30 days after the submission deadline, the department may
 182 extend the deadline up to an additional 90 days. The
 183 municipality budget officer shall also electronically submit to
 184 the clerk of the court:

185 (a) A copy of the information that was submitted to the
 186 office.

187 (b) A copy of the final budget that was posted on the
 188 municipality's website.

189 (c) A statement certifying that the items in paragraphs
 190 (a) and (b) were timely submitted and posted.

191 (6) ~~(5)~~ If the governing body of a municipality amends the
 192 budget pursuant to paragraph (5) (c) ~~paragraph (4) (e)~~, the
 193 adopted amendment must be posted on the official website of the
 194 municipality within 5 days after adoption and must remain on the
 195 website for 5 years. If the municipality does not operate an
 196 official website, the municipality must, within a reasonable
 197 period of time as established by the county or counties in which
 198 the municipality is located, transmit the adopted amendment to
 199 the manager or administrator of such county or counties who
 200 shall post the adopted amendment on the county's website.

201 Section 5. Subsections (5) through (10) of section
202 189.016, Florida Statutes, are renumbered as subsections (6)
203 through (11), respectively, subsection (4) and present
204 subsections (7) and (10) are amended, and a new subsection (5)
205 is added to that section, to read:

206 189.016 Reports; budgets; audits.—

207 (4) The tentative budget must be posted on the special
208 district's official website at least 2 days before the budget
209 hearing, held pursuant to s. 200.065 or other law, to consider
210 such budget and must remain on the website for at least 45 days.
211 The final adopted budget must be posted on the special
212 district's official website within 30 days after adoption and
213 must remain on the website for 5 ~~at least 2~~ years. This
214 subsection and subsection (3) do not apply to water management
215 districts as defined in s. 373.019.

216 (5) Beginning in the 2018-2019 fiscal year, the special
217 district budget officer shall electronically submit information
218 regarding the final budget to the Office of Economic and
219 Demographic Research within 30 days after adoption of the final
220 budget in the reporting format specified by the office. If the
221 Governor declares a state of emergency under s. 252.36(2) within
222 30 days after the submission deadline for the final budget, the
223 department may extend the deadline up to an additional 90 days.
224 The special district budget officer shall also electronically
225 submit to the clerk of the court:

226 (a) A copy of the information that was submitted to the
227 office.

228 (b) A copy of the final budget that was posted on the
229 special district's website.

230 (c) A statement certifying that the items in paragraphs
231 (a) and (b) were timely submitted and posted.

232 (8)~~(7)~~ If the governing body of a special district amends
233 the budget pursuant to paragraph (7) (c) ~~paragraph (6) (e)~~, the
234 adopted amendment must be posted on the official website of the
235 special district within 5 days after adoption and must remain on
236 the website for at least 2 years.

237 (11)~~(10)~~ All reports or information required to be filed
238 with a local general-purpose government or governing authority
239 under ss. 189.014, 189.015, and 189.08 and subsection (9)
240 ~~subsection (8)~~ must:

241 (a) If the local general-purpose government or governing
242 authority is a county, be filed with the clerk of the board of
243 county commissioners.

244 (b) If the district is a multicounty district, be filed
245 with the clerk of the county commission in each county.

246 (c) If the local general-purpose government or governing
247 authority is a municipality, be filed at the place designated by
248 the municipal governing body.

249 Section 6. Subsections (1) and (2) of section 189.066,
250 Florida Statutes, are amended to read:

251 189.066 Effect of failure to file certain reports or
 252 information.—

253 (1) If an independent special district fails to file the
 254 reports or information required under s. 189.014, s. 189.015, s.
 255 189.016(10) ~~s. 189.016(9)~~, or s. 189.08 with the local general-
 256 purpose government or governments in which it is located, the
 257 person authorized to receive and read the reports or information
 258 or the local general-purpose government shall notify the
 259 district's registered agent. If requested by the district, the
 260 local general-purpose government shall grant an extension of up
 261 to 30 days for filing the required reports or information. If
 262 the governing body of the local general-purpose government or
 263 governments determines that there has been an unjustified
 264 failure to file these reports or information, it shall notify
 265 the department, and the department may proceed pursuant to s.
 266 189.067(1).

267 (2) If a dependent special district fails to file the
 268 reports or information required under s. 189.014, s. 189.015, or
 269 s. 189.016(10) ~~s. 189.016(9)~~ with the local governing authority
 270 to which it is dependent, the local governing authority shall
 271 take whatever steps it deems necessary to enforce the special
 272 district's accountability. Such steps may include, as
 273 authorized, withholding funds, removing governing body members
 274 at will, vetoing the special district's budget, conducting the
 275 oversight review process set forth in s. 189.068, or amending,

276 merging, or dissolving the special district in accordance with
 277 the provisions contained in the ordinance that created the
 278 dependent special district.

279 Section 7. Paragraph (e) of subsection (2) and paragraph
 280 (g) of subsection (3) of section 189.074, Florida Statutes, are
 281 amended to read:

282 189.074 Voluntary merger of independent special
 283 districts.—Two or more contiguous independent special districts
 284 created by special act which have similar functions and elected
 285 governing bodies may elect to merge into a single independent
 286 district through the act of merging the component independent
 287 special districts.

288 (2) JOINT MERGER PLAN BY RESOLUTION.—The governing bodies
 289 of two or more contiguous independent special districts may, by
 290 joint resolution, endorse a proposed joint merger plan to
 291 commence proceedings to merge the districts pursuant to this
 292 section.

293 (e) After the final public hearing, the governing bodies
 294 shall notify the supervisors of elections of the applicable
 295 counties in which district lands are located of the adoption of
 296 the resolution by each governing body. The supervisors of
 297 elections shall schedule a separate referendum for each
 298 component independent special district. The referenda may be
 299 held in each district on the same day, or on different days, but
 300 no more than 20 days apart.

301 1. Notice of a referendum on the merger of independent
 302 special districts must be provided pursuant to the notice
 303 requirements in s. 100.342. At a minimum, the notice must
 304 include:

305 a. A brief summary of the resolution and joint merger
 306 plan;

307 b. A statement as to where a copy of the resolution and
 308 joint merger plan may be examined;

309 c. The names of the component independent special
 310 districts to be merged and a description of their territory;

311 d. The times and places at which the referendum will be
 312 held; and

313 e. Such other matters as may be necessary to call, provide
 314 for, and give notice of the referendum and to provide for the
 315 conduct thereof and the canvass of the returns.

316 2. The referenda must be held in accordance with the
 317 Florida Election Code and may be held pursuant to ss. 101.6101-
 318 101.6107. All costs associated with the referenda shall be borne
 319 by the respective component independent special district.

320 3. The ballot question in such referendum placed before
 321 the qualified electors of each component independent special
 322 district to be merged must be in substantially the following
 323 form:

324 "Shall ... (name of component independent special
 325 district) ... and ... (name of component independent special

326 | district or districts)... be merged into ...(name of newly
 327 | merged independent district)...?

328 |YES

329 |NO"

330 | 4. If the component independent special districts
 331 | proposing to merge have disparate millage rates, the ballot
 332 | question in the referendum placed before the qualified electors
 333 | of each component independent special district must be in
 334 | substantially the following form:

335 | "Shall ...(name of component independent special
 336 | district)... and ...(name of component independent special
 337 | district or districts)... be merged into ...(name of newly
 338 | merged independent district)... if the voter-approved maximum
 339 | millage rate within each independent special district will not
 340 | increase absent a subsequent referendum?

341 |YES

342 |NO"

343 | 5. In any referendum held pursuant to this section, the
 344 | ballots shall be counted, returns made and canvassed, and
 345 | results certified in the same manner as other elections or
 346 | referenda for the component independent special districts.

347 | 6. The merger may not take effect unless a majority of the
 348 | votes cast in each component independent special district are in
 349 | favor of the merger. If one of the component districts does not
 350 | obtain a majority vote, the referendum fails, and merger does

351 not take effect.

352 7. If the merger is approved by a majority of the votes
353 cast in each component independent special district, the merged
354 independent district is created. Upon approval, the merged
355 independent district shall notify the Special District
356 Accountability Program pursuant to s. 189.016(2) and the local
357 general-purpose governments in which any part of the component
358 independent special districts is situated pursuant to s.
359 189.016(8) ~~s. 189.016(7)~~.

360 8. If the referendum fails, the merger process under this
361 subsection may not be initiated for the same purpose within 2
362 years after the date of the referendum.

363 (3) QUALIFIED ELECTOR-INITIATED MERGER PLAN.—The qualified
364 electors of two or more contiguous independent special districts
365 may commence a merger proceeding by each filing a petition with
366 the governing body of their respective independent special
367 district proposing to be merged. The petition must contain the
368 signatures of at least 40 percent of the qualified electors of
369 each component independent special district and must be
370 submitted to the appropriate component independent special
371 district governing body no later than 1 year after the start of
372 the qualified elector-initiated merger process.

373 (g) After the final public hearing, the governing bodies
374 shall notify the supervisors of elections of the applicable
375 counties in which district lands are located of the adoption of

376 the resolution by each governing body. The supervisors of
377 elections shall schedule a date for the separate referenda for
378 each district. The referenda may be held in each district on the
379 same day, or on different days, but no more than 20 days apart.

380 1. Notice of a referendum on the merger of the component
381 independent special districts must be provided pursuant to the
382 notice requirements in s. 100.342. At a minimum, the notice must
383 include:

384 a. A brief summary of the resolution and elector-initiated
385 merger plan;

386 b. A statement as to where a copy of the resolution and
387 petition for merger may be examined;

388 c. The names of the component independent special
389 districts to be merged and a description of their territory;

390 d. The times and places at which the referendum will be
391 held; and

392 e. Such other matters as may be necessary to call, provide
393 for, and give notice of the referendum and to provide for the
394 conduct thereof and the canvass of the returns.

395 2. The referenda must be held in accordance with the
396 Florida Election Code and may be held pursuant to ss. 101.6101-
397 101.6107. All costs associated with the referenda shall be borne
398 by the respective component independent special district.

399 3. The ballot question in such referendum placed before
400 the qualified electors of each component independent special

401 district to be merged must be in substantially the following
 402 form:

403 "Shall ...(name of component independent special
 404 district)... and ...(name of component independent special
 405 district or districts)... be merged into ...(name of newly
 406 merged independent district)...?"

407YES

408NO"

409 4. If the component independent special districts
 410 proposing to merge have disparate millage rates, the ballot
 411 question in the referendum placed before the qualified electors
 412 of each component independent special district must be in
 413 substantially the following form:

414 "Shall ...(name of component independent special
 415 district)... and ...(name of component independent special
 416 district or districts)... be merged into ...(name of newly
 417 merged independent district)... if the voter-approved maximum
 418 millage rate within each independent special district will not
 419 increase absent a subsequent referendum?"

420YES

421NO"

422 5. In any referendum held pursuant to this section, the
 423 ballots shall be counted, returns made and canvassed, and
 424 results certified in the same manner as other elections or
 425 referenda for the component independent special districts.

426 6. The merger may not take effect unless a majority of the
427 votes cast in each component independent special district are in
428 favor of the merger. If one of the component independent special
429 districts does not obtain a majority vote, the referendum fails,
430 and merger does not take effect.

431 7. If the merger is approved by a majority of the votes
432 cast in each component independent special district, the merged
433 district shall notify the Special District Accountability
434 Program pursuant to s. 189.016(2) and the local general-purpose
435 governments in which any part of the component independent
436 special districts is situated pursuant to s. 189.016(8) ~~s.~~
437 ~~189.016(7)~~.

438 8. If the referendum fails, the merger process under this
439 subsection may not be initiated for the same purpose within 2
440 years after the date of the referendum.

441 Section 8. Subsection (3) of section 218.32, Florida
442 Statutes, is renumbered as subsection (4), paragraphs (d), (e),
443 and (f) of subsection (1) are amended, paragraph (h) is added to
444 that subsection, and a new subsection (3) is added to that
445 section, to read:

446 218.32 Annual financial reports; local governmental
447 entities.—

448 (1)

449 (d) Each local governmental entity that is required to
450 provide for an audit under s. 218.39(1) must submit a copy of

451 the audit report and annual financial report to the department
452 within 45 days after the completion of the audit report but no
453 later than 6 9 months after the end of the fiscal year. If the
454 Governor declares a state of emergency under s. 252.36(2) within
455 30 days after the submission deadline for the audit report and
456 annual financial report, the department may extend the deadline
457 up to an additional 90 days. The local governmental entity must
458 electronically submit to the clerk of the court a copy of its
459 annual financial report and a statement certifying that the
460 report was timely filed with the department.

461 (e) Each local governmental entity that is not required to
462 provide for an audit under s. 218.39 must submit the annual
463 financial report to the department no later than 6 9 months
464 after the end of the fiscal year. The department shall consult
465 with the Auditor General in the development of the format of
466 annual financial reports submitted pursuant to this paragraph.
467 The format must include balance sheet information used by the
468 Auditor General pursuant to s. 11.45(7)(f). The department must
469 forward the financial information contained within the annual
470 financial reports to the Auditor General in electronic form.
471 This paragraph does not apply to housing authorities created
472 under chapter 421. If the Governor declares a state of emergency
473 under s. 252.36(2) within 30 days after the submission deadline,
474 the department may extend the deadline up to an additional 90
475 days.

476 (f) If the department does not receive a completed annual
477 financial report from a local governmental entity within the
478 required period, it shall notify the Legislative Auditing
479 Committee and the Special District Accountability Program of the
480 Department of Economic Opportunity by April 30 of the entity's
481 failure to comply with the reporting requirements.

482 (h) Beginning in the 2018-2019 fiscal year and
483 notwithstanding any other penalty or remedy provided by law, if
484 a local governmental entity fails to submit information to the
485 clerk of the court as required under paragraph (d), s.
486 129.03(3)(d), s. 166.241(4), or s. 189.016(5), as applicable,
487 the clerk of the court shall notify the appropriate local fiscal
488 officer to suspend future salary payments for the head of that
489 local governmental entity. The clerk shall notify the
490 appropriate local fiscal officer to resume payments when the
491 clerk receives the information.

492 (3) No later than 12 months after the end of the most
493 recently completed fiscal year, the department shall post on its
494 website the annual financial report for each local governmental
495 entity and independent special district that is required to
496 submit an annual financial report pursuant to subsection (1).

497 Section 9. Paragraphs (b), (c), (g), and (h) of subsection
498 (1) and subsection (7) of section 218.39, Florida Statutes, are
499 amended to read:

500 218.39 Annual financial audit reports.—

501 (1) If, by the first day in any fiscal year, a local
502 governmental entity, district school board, charter school, or
503 charter technical career center has not been notified that a
504 financial audit for that fiscal year will be performed by the
505 Auditor General, each of the following entities shall have an
506 annual financial audit of its accounts and records completed
507 within 9 months after the end of its fiscal year by an
508 independent certified public accountant retained by it and paid
509 from its public funds:

510 (b) Any municipality with revenues or the total of
511 expenditures and expenses in excess of \$250,000, as reported on
512 the fund financial statements, and each municipality beginning
513 in the 2018-2019 fiscal year.

514 (c) Any special district with revenues or the total of
515 expenditures and expenses in excess of \$100,000, as reported on
516 the fund financial statements, and each special district
517 beginning in the 2018-2019 fiscal year.

518 ~~(g) Each municipality with revenues or the total of~~
519 ~~expenditures and expenses between \$100,000 and \$250,000, as~~
520 ~~reported on the fund financial statements, which has not been~~
521 ~~subject to a financial audit pursuant to this subsection for the~~
522 ~~2 preceding fiscal years.~~

523 ~~(h) Each special district with revenues or the total of~~
524 ~~expenditures and expenses between \$50,000 and \$100,000, as~~
525 ~~reported on the fund financial statement, which has not been~~

526 ~~subject to a financial audit pursuant to this subsection for the~~
527 ~~2 preceding fiscal years.~~

528 (7) All audits conducted pursuant to this section must be
529 conducted in accordance with the rules of the Auditor General
530 adopted pursuant to s. 11.45. Upon completion of the audit, the
531 auditor shall prepare an audit report in accordance with the
532 rules of the Auditor General. The audit report shall be filed
533 with the Auditor General within 45 days after delivery of the
534 audit report to the governing body of the audited entity, but no
535 later than 6 ~~9~~ months after the end of the audited entity's
536 fiscal year. The audit report must include a written statement
537 describing corrective actions to be taken in response to each of
538 the auditor's recommendations included in the audit report. If
539 the Governor declares a state of emergency under s. 252.36(2)
540 within 30 days after the submission deadline for the audit
541 report, the Auditor General may extend the deadline up to an
542 additional 90 days.

543 Section 10. Paragraph (d) of subsection (6) of section
544 373.536, Florida Statutes, is amended, and paragraphs (e) and
545 (f) are added to that subsection, to read:

546 373.536 District budget and hearing thereon.—

547 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
548 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

549 (d) The final adopted budget must be posted on the water
550 management district's official website within 30 days after

551 adoption and must remain on the website for 5 years.

552 (e) Beginning in the 2018-2019 fiscal year, the water
553 management district budget officer shall electronically submit
554 information regarding the final budget to the Office of Economic
555 and Demographic Research within 30 days after adoption of the
556 final budget in the format specified by the office. If the
557 Governor declares a state of emergency under s. 252.36(2) within
558 30 days after the submission deadline, the department may extend
559 the deadline up to an additional 90 days. The water management
560 district budget officer shall also electronically submit to the
561 clerk of the court in each county in which the district
562 operates:

563 1. A copy of the information that was submitted to the
564 office.

565 2. A copy of the final budget that was posted on the water
566 management district's website.

567 3. A statement certifying that the items in subparagraphs
568 1. and 2. were timely submitted and posted.

569 (f) Beginning in the 2018-2019 fiscal year and
570 notwithstanding any other penalty or remedy that may be
571 authorized by law, if a water management district budget officer
572 fails to submit information to the clerk of the court as
573 required in paragraph (e), the clerk of the court shall notify
574 the appropriate fiscal officer to suspend future salary payments
575 for the executive director of that district. The clerk shall

576 notify the fiscal officer to resume payments when the clerk
577 receives the information.

578 Section 11. Subsection (5) of section 1011.03, Florida
579 Statutes, is renumbered as subsection (6), subsection (4) is
580 amended, and a new subsection (5) is added to that section, to
581 read:

582 1011.03 Public hearings; budget submissions; penalties ~~to~~
583 ~~be submitted to Department of Education.~~

584 (4) The board shall hold public hearings to adopt
585 tentative and final budgets pursuant to s. 200.065. The hearings
586 shall be primarily for the purpose of hearing requests and
587 complaints from the public regarding the budgets and the
588 proposed tax levies and for explaining the budget and proposed
589 or adopted amendments thereto, if any. The tentative budget must
590 be posted on the district's official website at least 2 days
591 before the budget hearing held pursuant to s. 200.065 or other
592 law. The final adopted budget must be posted on the district's
593 official website within 30 days after adoption and must remain
594 on the website for 5 years. The board shall require the
595 superintendent to transmit two copies of the adopted budget to
596 the Department of Education as prescribed by law and rules of
597 the State Board of Education.

598 (5) (a) Beginning in the 2018-2019 fiscal year, the
599 district school board budget officer shall electronically submit
600 information regarding the final budget to the Office of Economic

601 and Demographic Research within 30 days after adoption of the
602 final budget in the format specified by the office. If the
603 Governor declares a state of emergency under s. 252.36(2) within
604 30 days after the submission deadline for the final budget, the
605 department may extend the deadline up to an additional 90 days.
606 The district school board budget officer shall also
607 electronically submit to the clerk of the court:

608 1. A copy of the information that was submitted to the
609 office.

610 2. A copy of the final budget that was posted on the
611 district school board's website.

612 3. A statement certifying that the items in subparagraphs
613 1. and 2. were timely submitted and posted.

614 (b) Beginning in the 2018-2019 fiscal year and
615 notwithstanding any other penalty or remedy that may be
616 authorized by law, if the district school board budget officer
617 fails to submit information to the clerk of the court as
618 required in paragraph (a) or s. 1011.60, the clerk of the court
619 shall notify the appropriate fiscal officer to suspend future
620 salary payments for the superintendent of that district school
621 board. The clerk shall notify the appropriate fiscal officer to
622 resume payments when the clerk receives the information.

623 Section 12. Subsection (1) of section 1011.60, Florida
624 Statutes, is amended to read:

625 1011.60 Minimum requirements of the Florida Education

626 Finance Program.—Each district which participates in the state
627 appropriations for the Florida Education Finance Program shall
628 provide evidence of its effort to maintain an adequate school
629 program throughout the district and shall meet at least the
630 following requirements:

631 (1) ACCOUNTS AND REPORTS.—Maintain adequate and accurate
632 records, including a system of internal accounts for individual
633 schools, and file with the Department of Education, in correct
634 and proper form on or before the date due as fixed by law or
635 rule, each annual or periodic report that is required by rules
636 of the State Board of Education. A district school board that
637 submits an annual financial report to the department must also
638 electronically submit to the clerk of the court a copy of the
639 report with a statement certifying that the report was timely
640 filed with the department.

641 Section 13. (1) By July 15, 2018, the Office of Economic
642 and Demographic Research shall prepare forms for use by
643 counties, municipalities, special districts, water management
644 districts, and school districts when submitting information
645 regarding their final budgets to the office. The forms must
646 group existing fiscal information in broad, yet meaningful,
647 categories, but should not create new reporting requirements.

648 (2) By December 1, 2018, the office shall submit a report
649 to the President of the Senate and the Speaker of the House of
650 Representatives that:

651 (a) Identifies a structure to create unique area profiles
652 for the counties, municipalities, special districts, water
653 management districts, and school districts which would assist
654 the public in making simple direct comparisons between the
655 distinct entities.

656 (b) Provides recommendations for metrics for ranking the
657 reporting entities based on the final budget information
658 submitted to the office. The metrics must allow the public to
659 make direct comparisons between the different local governments.

660 (c) Provides recommendations for mechanisms to submit the
661 information in this subsection to the public in a cost-effective
662 manner.

663 Section 14. This act shall take effect July 1, 2018.